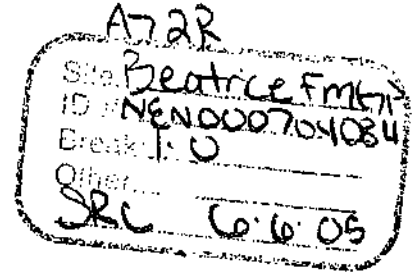




UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION VII  
901 NORTH 5TH STREET  
KANSAS CITY, KANSAS 66101



June 6, 2005

Sarah Sullivan  
Sonnenschein Nath & Rosenthal LLP  
4520 Main, Suite 1100  
Kansas City, MO 64111

Re: Beatrice Former Manufactured Gas Plant Site  
Beatrice, Gage County, Nebraska

Dear Ms. Sullivan:

The purpose of this letter is to confirm that EPA does not consider Aquila, Inc. to be a potentially responsible party at the above-referenced site. Aquila does not need to respond to the Notice Letter dated May 18, 2005.

Please contact me at 913-551-7277 if you have questions regarding this matter.

Sincerely,

  
Barbara L. Peterson  
Assistant Regional Counsel

cc: Kevin Larson

40254071



SUPERFUND RECORDS